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**UNITED STATES DISTRICT COURT**

**DISTRICT OF NEVADA**

17 CAPITAL ONE, NATIONAL  
18 ASSOCIATION, a national banking  
19 association,

Plaintiff,

vs.

20 SFR INVESTMENTS POOL 1, LLC, a  
21 Nevada limited liability company; and  
22 ANTHEM COUNTRY CLUB COMMUNITY  
23 ASSOCIATION, a Nevada nonprofit  
24 corporation.

Defendants.

25 SFR INVESTMENTS POOL 1, LLC, a  
26 Nevada limited liability company,

27 Counterclaimant/Cross-Claimant,

vs.

28 CAPITAL ONE, NATIONAL  
29 ASSOCIATION, a national banking  
30 association; LEON BENZER, an individual;  
31 UNITED STATES OF AMERICA,

Cross-Defendants/Counter-Defendants.

32 UNITED STATES OF AMERICA,

33 Plaintiff,

34 v.

35 LEON BENZER; SFR INVESTMENTS POOL  
36 1, LLC; and CAPITAL ONE, N.A.,

37 Defendants.

38 Case No. 2:17-cv-00604-RFB-DJA  
39 consolidated with  
40 Case No. 2:17-cv-00916-KJD-DJA

**STIPULATION AND ORDER TO  
EXTEND DEADLINE TO FILE  
RESPONSE AND REPLY RE ECF No. 190**

**(First Request)**

SFR Investments Pool 1, LLC (“SFR”) and United States of America (“IRS”) submit this stipulation to extend the deadline for SFR to oppose the IRS’ motion for preliminary injunction concerning rents [ECF No. 190] to October 2, 2019. The current deadline is September 24, 2019 per Court order. The parties also stipulate to extend the deadline for the IRS to file its reply to October 10, 2019. The current deadline is September 30, 2019.

The continuances requested are not to delay or cause prejudice, but to accommodate the schedule of counsel. SFR's counsel has an appellate brief due and will also be traveling to Reno this week. Counsel for the IRS will be traveling the first week of October.

Dated this 23rd day of September  
KIM GILBERT EBRON  
By: /s/ Karen L. Hanks  
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Nevada Bar No. 9578  
7625 Dean Martin Drive, Ste. 110  
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*ATTORNEYS FOR SFR INVESTMENTS POOL  
1, LLC*

Dated this 23rd day of September  
RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
By: /s/ E. Carmen Ramirez  
Virginia Cronan Lowe  
E. Carmen Ramirez  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, DC 20044

## IT IS SO ORDERED:

RICHARD F. BOULWARE, II  
UNITED STATES DISTRICT JUDGE

DATED: September 30, 2019